

NEIL ABERCROMBIE  
GOVERNOR



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COMPTROLLER

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**STATE OF HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES**

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

AUG 17 2011

**COMPTROLLER'S MEMORANDUM NO. 2011-21**

TO: Heads of Departments

SUBJECT: Audit Examination for Fiscal 2011

This memorandum is to give notice that the State of Hawaii's auditors for fiscal 2011, Deloitte & Touche LLP (Deloitte), will begin examination procedures in connection with the annual audit of the State's accounting records and financial statements. Deloitte is also the auditor for the State's Single Audit which covers federal financial assistance received and expended by departments that have elected not to have separate stand-alone audits for the fiscal year ended June 30, 2011. As in the past, the audit will include examining the state's records, transactions, and information application processing systems. They will therefore be contacting staff in the various departments and agencies for assistance as needed.

The usual cooperation and helpfulness of your staff in this audit effort will be appreciated. If any staff-level contact needs to be made with our accounting staff regarding this matter, your staff may call Mr. Wayne Horie at 586-0600.

  
BRUCE A. COPPA  
State Comptroller